(c) The stamp vendor to note in his sale register as also with the endorsement of sale on the back of the papers the object for which the paper is purchased.

Reply of Government.—(a) and (b) The suggestions are impracticable. They will only lead to complications and difficulties in selling stamps.

(c) *Withdrawn.*

SUBJECT No. 197.

One-anna stamp paper.

Mr. C. Krishna Murti, Law Association Bangalore.

Withdrawn.

SUBJECT No. 198.

Sale of stamps of higher value by vendors.

Mr. Surasastri, Chikballapur Taluk.

Summary of discussion.—Stamp vendors may be allowed to sell stamp papers of higher values of Rs. 50 and above.

Reply of Government.—No difficulty is experienced in purchasing court-fee stamps of higher values. There is therefore no need for changing the rules.

SUBJECT No. 199.

Abolition of three-pie paper.

Mr. Rajagopal Iengar, Chikballapur Taluk.

Summary of discussion.—It may be left to the people to use for official purposes sufficiently durable and thick paper of uniform size which they can secure at cheaper cost than the three-pie paper, as in other parts of British India.

Messrs. Gundappa, Surasastri and Krishnachar who also spoke on the subject prayed for the abolition of the three-pie paper or, as an alternative, for a reduction in the price.

Reply of Government.—The paper is prescribed for the proper preservation of records and the price charged for it is sufficiently low and cannot be reduced.

SUBJECT No. 200.

Reduction of stamp fee for refund of sale proceeds of impounded cattle.

Mr. Marulasiddappa, Arsikere Taluk.

Summary of discussion.—Cattle impounded are sold after 14 days from the date of impounding them if they are not released in time. But when an application is to be made to the taluk office, claiming the animal sold, or the proceeds of the sale, a court-fee stamp of 8 annas is to be affixed. As this is a source of loss, it is prayed that the value of the court-fee stamp may be reduced to one anna.

Reply of Government.—Cannot be done.

SUBJECT No. 201.

Receipts for refunds to be exempted from stamp duty.

Messrs. Chikramanna, Byregowda, Sonnegowda and Dodda Vembralliah, Kolar Taluk.

Withdrawn.